

## Message Text

UNCLASSIFIED

PAGE 01 STATE 048466  
ORIGIN L-03

INFO OCT-01 ARA-14 ISO-00 CA-01 SCS-06 TRSE-00 /025 R

DRAFTED BY L/M - I. INGALLS/HFSHAMWELL  
APPROVED BY L/M - K. E. MALMBORG  
ARA/

-----038008 251348Z /20

R 242045Z FEB 78  
FM SECSTATE WASHDC  
TO AMEMBASSY LIMA

UNCLAS STATE 048466

E.O. 11652: N.A.

TAGS: PDIP PE

SUBJECT: TAX EXEMPTION - RECIPROCITY

REF: LIMA 8638

1. IN ABSENCE OF TREATY, THERE IS NO LEGAL AUTHORITY FOR COMPELLING MARYLAND TO GRANT EXEMPTION FROM REAL ESTATE TAXES ON HOMES OF PERUVIAN DEFENSE ATTACHES. BILATERAL AGREEMENT, NOT CONCLUDED AS TREATY, WOULD NOT REPEAT NOT PROVIDE NECESSARY LEGAL BASIS FOR FORCING STATE TO EXEMPT. CONSEQUENTLY, PRINCIPLE OF RECIPROCITY CANNOT ACCOMPLISH EXEMPTION REQUESTED BY GOP.

2. DEPARTMENT NOT AWARE OF PLAN TO NEGOTIATE BILATERAL AGREEMENT, EXCEPT IN CONTEXT OF A CONSULAR CONVENTION, WHICH HAS BEEN DISCUSSED' VANCE

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NNN

## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01 jan 1994  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** TAX RELIEF, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Draft Date:** 24 feb 1978  
**Decaption Date:** 01 jan 1960  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01 jan 1960  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1978STATE048466  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** I. INGALLS/HFSHAMWELL  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D780088-0159  
**Format:** TEL  
**From:** STATE  
**Handling Restrictions:** n/a  
**Image Path:**  
**ISecure:** 1  
**Legacy Key:** link1978/newtext/t19780214/aaaaalyf.tel  
**Line Count:** 44  
**Litigation Code IDs:**  
**Litigation Codes:**  
**Litigation History:**  
**Locator:** TEXT ON-LINE, ON MICROFILM  
**Message ID:** f6b4b5cf-c288-dd11-92da-001cc4696bcc  
**Office:** ORIGIN L  
**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
**Original Previous Handling Restrictions:** n/a  
**Page Count:** 1  
**Previous Channel Indicators:** n/a  
**Previous Classification:** n/a  
**Previous Handling Restrictions:** n/a  
**Reference:** 78 LIMA 8638  
**Retention:** 0  
**Review Action:** RELEASED, APPROVED  
**Review Content Flags:**  
**Review Date:** 29 mar 2005  
**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
**Review Release Date:** N/A  
**Review Release Event:** n/a  
**Review Transfer Date:**  
**Review Withdrawn Fields:** n/a  
**SAS ID:** 3481563  
**Secure:** OPEN  
**Status:** NATIVE  
**Subject:** TAX EXEMPTION - RECIPROCITY  
**TAGS:** PDIP, EFIN, PE, US  
**To:** LIMA  
**Type:** TE  
**vdkgvwkey:** odbc://SAS/SAS.dbo.SAS\_Docs/f6b4b5cf-c288-dd11-92da-001cc4696bcc  
**Review Markings:**  
Sheryl P. Walter  
Declassified/Released  
US Department of State  
EO Systematic Review  
20 Mar 2014  
**Markings:** Sheryl P. Walter Declassified/Released US Department of State EO Systematic Review 20 Mar 2014